

# CHURCH TEMPORALITIES (IRELAND).

## A C C O U N T S,

1920-1921.

ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, from 1 April 1920, and from 26 July 1869 (the Date of the Irish Church Act) to 31 March 1921; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

*(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)*

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*Ordered, by The House of Commons, to be Printed,  
24 October 1921.*

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1921.

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ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect of  
 "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act  
 from 20 July 1869

Dr.

Total Receipts from 20 July 1869 to 31 March 1871.			RECEIPTS†	Receipts, 1 April 1869 to 31 March 1871.
£	s.	d.		£ s. d.
12,776	4	3	To balance, viz. :— On 30 July 1869 [35]	—
—	—	—	On 1 April 1870	31,990 0 1
<hr/>				
I.—PERMANENT CHURCH REVENUE.				
7,650,043	2	3	To Rents, &c. :— Tithe Rentcharge [11, 12 and 6 (1872)]	48,706 10 2
2,650,088	0	6	Lands, &c. [11 and 12] :—Perpetuity Rents	15,036 14 4
612,724	8	5	" Renewable Leaseholds (including Fines) and other Tenures	378 19 5
7,691	12	5	" Mineral Rents and Royalties	—
502,302	18	5	To Interest :—On Mortgages—Landed Property, &c. [11 and 12]	5,031 14 4
504,765	15	5	" On Mortgages—Converted Leaseholds [13 (1872)]	1,801 16 8
<hr/>				
II.—TERMINABLE CHURCH REVENUE.				
6,374,372	6	6	To Loan Account—Tithe Annuities (Fixed Annual Instalments) [32]	18,455 12 10
1,559,114	7	6	To Mortgage Account—Land Annuities (Fixed Half-yearly Instalments) [32]	15,211 14 10
12,612	5	3	To Glebe House Advances—late Board of First Fruits (Acts 5 & 4 (1811), IV, c. 57, s. 59, and 1 & 2 Vict. c. 106, s. 48)— Instalments [11]	—
5,447	4	2	To Glebe House Mortgages—(Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 30)—Instalments [11]	—
5,523	16	2	To ditto Interest	—
<hr/>				
III.—SALES AND REDEMPTIONS.				
2,105,378	4	8	To Permanent Church Revenue sold :— Tithe Rentcharge [32 and 7 (1872)]	42,112 12 0
168,034	12	0	Ditto, received in Stock*	—
1,454,429	7	8	Lands, &c., Perpetuity Rents [34, 32, and 54]	9,964 10 4
65,041	12	9	Ditto, received in Stock*	—
24,720,561	17	11	Carried forward	191,751 14 0

NOTE.—Sales and Redemptions.—\* Nominal Value of Guaranteed Land Stock received in lieu of cash under section 17  
 of the Purchase of Land (Ireland) Act, 1891, and written off per section.  
 † References in square brackets [ ] are to Sections of Principal Act, and Acts of 1872 and 1891.  
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CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Year ended 31 March 1921 and for the Period to 31 March 1921.

Total Payments from 26 July 1869 to 31 March 1921.			EXPENDITURE			Cr. Payments, 1 April 1920 to 31 March 1921.		
£	s.	d.				£	s.	d.
624,401	8	4	By Comprehensions, Annuities, Grants, &c. :—					
			For Life Annuities to Archbishops, Bishops, and Exarchs [34]					
112,977	0	6	For Life Annuities to Permanent Curates [12]			115	0	0
25,609	0	0	For Gratitudes to Curates not entitled to compensation as Permanent Curates [15]					
11,587	5	4	For Life Annuities to Diocesan and District Schoolmasters [16]					
97,814	17	8	For Life Annuities to Clerks, Sextons, and others holding freehold offices [16]			138	10	2
4,025	10	0	For Gratitudes to certain Parsons not entitled to compensation [17]					
59,981	19	8	For Life Annuities to Vicars-General and other Officers for loss of fees, &c. [15]					
3,280	13	4	For Compensation to Deputy Registrars and others, for loss of office [15]					
5,112	17	8	For Compensation to Vicars-General, &c., for loss of fees [15]					
			By Commutation of Annuities, &c. :—					
			Of Archbishops, Bishops, and Bishops [23] :—					
1,217,487	3	7	Commutation Money					
621,010	4	1	Rents (12 per cent. added)					
			Of Permanent Curates [23] :—					
1,540,671	10	5	Commutation Money					
160,591	17	7	Rents (12 per cent. added)					
15,714	19	0	Of Diocesan Schoolmasters [3 (1872)]					
372,403	17	4	Of Clerks, Sextons, and others [16]					
72,565	5	4	Of Vicars-General and other Officers [4 (1872)]					
56,173	12	9	Of Annuities under 44th section [4 (1872)]					
218,500	5	10	By Interest of Commutation Money (paid to the Representative Church Body) [53]					
			By Regime Drain :—					
64,519	5	8	Life Annuities [28]					
			Commutation of Annuities :—					
556,374	15	4	Commutation Money [20]					
64,756	10	2	Rents (12 per cent. added) [28]					
96,958	4	11	Compensation to Widows and Orphaned Parents, and General Assembly's College, Belfast, &c., on Dissolution of the Regium Donum [49]					
775,887	17	10	By Compensation to Lay Patrons [12]					
508,000	0	0	By Private Endowments (paid over to the Representative Church Body) [29]					
23,715	8	5	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. [40]					
50,000	0	0	By National Manuscripts—Melbourne [25]					
104,094	13	4	By Lease of Title Rent-charge—Purchase of [33 and 8 (1872)]					
104,720	1	0	By Charges and Incumbrances affecting Property [11 and 12]			1	1	2
18,438	4	1	By Payments to Persons appointed to Ecclesiastical Offices between 26th July 1869 and 1st January 1871 [56]					
372,421	0	6	By College of Maguagh [10]					
8,122	1	9	By Expenses attendant on Sales of Property [34]					
168,321	15	4	By Proportion of Income paid over to the Clergy [25]					
415	1	0	By Alms for the Poor (Superannuated, Bishops, &c.) [11 and 12]					
1,494	19	11	By Title Rent-charges paid [11 and 12]					
2,400	14	9	By Quit and Crown Rents paid [11 and 12]					
			By Rent, Abatement, &c. :—					
			From Title Rent-charges [11 and 12] :—					
415,708	10	0	Pece Rate allowed			2	10	6
			From Lands :—					
75,631	10	11	Pece Rate, Remissions, &c.			1	13	3
6,276	3	0	By Rates, Taxes, &c. [11 and 12]					
22,631,367	12	0	Carried forward			258	15	1

† References in square brackets [ ] are to sections of Principal Act, and Acts of 1872 and 1881.

Dr. ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of  
from 25 July 1889 to 31 March 1891.

Total Receipts from 25 July 1889 to 31 March 1891.	RECEIPTS†	Receipts, 1 April 1890 to 31 March 1891.
£ s. d.		£ s. d.
24,728,851 17 11	Brought forward - - -	191,751 14 0
	III.—SALES AND REDEMPTIONS—continued.	
1,228,551 8 8	Renewable Leaseholds and other Tenures - - -	20 5 0
22,874 0 0	<i>Do</i> , received in Stock* - - -	—
2,292 19 6	Rights to Mines and Quarries - - -	—
5 4 0	<i>Do</i> , received in Stock* - - -	—
233,662 19 11	Mortgage Monies, Landed Property, &c. [52] - - -	7,736 0 0
197,372 0 3	<i>Do</i> , Converted Leaseholds (Act 3 & 4 Will. IV. c. 37, s. 155) [31] - - -	1,824 1 6
1,701,174 12 9	To Terminable Church Revenue Redemption:— Tithe Annuities (Fixed Annual Instalments) [32] - - -	4,271 3 5
100,599 4 4	<i>Do</i> , received in Stock* - - -	—
323,364 6 10	Land Annuities (Fixed Half-yearly Instalments) [52] - - -	2,435 18 11
618,194 19 3	To Ecclesiastical Residences and Lands sold [27, 28, and 52] :—	—
326 0 0	<i>Do</i> , received in Stock* - - -	—
75,645 2 8	<i>Do</i> , See Houses and Lands - - -	—
187,472 14 0	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. IV., c. 37, ss. 145 and 155) [31 and 42 (1872)] - - -	—
	IV.—MISCELLANEOUS.	
20,546 18 1	To Dividends and Interest [11 and 12] :—	
38,371 10 0	On Government Stocks - - -	—
499,627 11 2	On Bank of Ireland Stock - - -	—
123,294 14 4	On Guaranteed Land Stock on Guaranteed 2½ and 3 per cent. Stocks and on War Loan Stock, &c. - - -	73,347 18 0
3,492 8 4	On other Monies - - -	1,187 7 7
8,065 5 0	On Guaranteed Deposits - - -	136 11 4
671 0 0	To Proportionate Amount of Charges (Drainage and Improvement Leases; Rents, Rates, Taxes, &c.) repaid by the Clergy To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. IV. c. 37, s. 144) [11] - - -	—
10,618 5 4	To Private Trustees and other Trust Funds [29] - - -	—
40 9 1	To Chapels of Ease—Repair Fund [70] - - -	—
13,580 0 0	To Charge on the Sec of Armagh (Act 3 & 4 Will. IV. c. 37, s. 54) [11] - - -	—
21,359 2 7	To Charge on the Sec of Derry (Act 3 & 4 Will. IV. c. 37, s. 54) [11] - - -	—
11,738 5 4	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) [11] - - -	—
47,418 7 4	To Ecclesiastical Tax (Act 3 & 4 Will. IV. c. 37) [11] - - -	—
20,746,631 0 4	Carried forward - - -	282,210 19 9

\* See Note "a" on p. 2.

† References in square brackets [ ] are to sections of Principal Act, and Acts of 1872 and 1881.

Church Temporalities in Ireland, for the Year ended 31 March 1921 and for the Period  
31 March 1921—continued.

Cr.

Total Payments from 31 July 1919 to 31 March 1921.	EXPENDITURE †	Payments, 1 April 1920 to 31 March 1921.
£ s. d.		£ s. d.
12,621,307 12 9	Brought forward	258 15 1
4,593 2 4	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c.	—
370,353 19 10	By Building Charges [24, 50, 55, and 5 (1872)]	—
86,410 19 6	By Expenditure under 15th Section of "The Irish Church Act, 1869"—For Building and enlarging Churches	—
	By Expenditure under 10th Section of "The Irish Church Act, 1869"—	—
76,318 4 6	For Repair of Churches	—
64,889 4 5	For Church Requisites, Salaries of Clerks, Sectors, &c.	—
47,910 20 7	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable [11]	—
1,910 3 6	By Superannuation Allowances (granted prior to 27 July 1869) [11]	—
4,052 17 7	By Refund to Parsonages of Tithe Rent-charge in respect of Poor Rate [7 (1872)]	—
313,633 1 8	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) [5 and 6]	—
28,683 18 2	By Audit of Accounts (Cost of Audit) [37]	225 0 0
452,460 10 1	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and management of the Church Property [4 (1881)]	8,124 5 4
55,409 10 0	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 2) [54]	—
20,724 0 9	By Superannuation Allowances.—(Irish Church Temporalities Commission) Act, 24 & 25 Vict. c. 48, s. 28	1,807 10 6
637 16 8	By ditto Irish Land Act, 1903, s. 86 (5)	—
16,646 9 6	By Charges on Loans.—Stamp Duty on Debentures [39 to 61]	—
10,733 10 5	By ditto Bankers' Commission on Remittances	—
20,976 19 0	By Stamp Duty on Mailing Orders, &c. [7 and 10 (1873)]	5 0
1,362 5 7	By Deposit Account.—Perpetuity Sales, &c. (Act 3 & 4 Will. IV. c. 37, s. 114) [11]	—
160 12 0	By Globe House Advances—late Board of First Fruits (Acts 3 & 4 Will. IV. c. 37, s. 58, and 1 & 2 Vict. c. 103, s. 48)	—
3,023 1 6	By Globe House Mortgage (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 78, s. 20)	—
11,527 17 7	By Private Donor's and other Trust Funds [39]	—
640 5 6	By Chapels of Ease.—Repair Fund [70]	—
	IRISH CHURCH ACT, 1869 (32 & 33 Vict. c. 42).	
	By the Commissioners for the Reduction of the National Debt—	
5,495,360 6 7	For Principal of Church Loans { by Annuity	—
5,100,619 12 6	repaid { by other Repayment	—
4,346,491 13 0	For Interest on Church Loans	—
	INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 65, s. 8).	
	By Commissioners for the Reduction of the National Debt—	
1,000,000 0 0	For Principal Paid off	—
962,628 10 1	For Interest of Debentures	—
	NATIONAL SCHOOLS TEACHERS (IRELAND) ACT, 1879 (42 & 43 Vict. c. 74, s. 3).	
1,560,000 0 0	By Commissioners for the Reduction of the National Debt.—For interest	39,000 0 0
31,037,104 15 8	Carried forward	49,415 15 11

† References in square brackets [ ] are to sections of Principal Act, and Acts of 1873 and 1881.

Dr. ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of  
from 25 July 1885 to 31 March 1887.

Total Receipts from 25 July 1885 to 31 March 1887.	RECEIPTS.	Receipts, 1 April 1880 to 31 March 1881.
£ s. d. 22,746,351 0 4	Brought forward	£ s. d. 282,210 19 9
	<i>Irish Church Act, 1869 (32 &amp; 33 Vict. c. 42).</i>	
9,000,000 0 0	To the Commissioners for the Reduction of the National Debt :— For Advances for the purposes of the Irish Church Act, 1869	—
	<i>RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, AND 43 &amp; 44 VICT. c. 14).</i>	
1,271,509 0 0	To the Commissioners for the Reduction of the National Debt :— For advances made by them	—
1,006,218 0 2	To the Commissioners of Public Works in Ireland :— For Advances repaid by them	782 7 2
187,861 18 4	For Interest of Advances	17 6 10
	<i>ADRELIN OF RENT (IRELAND) ACT, 1882 (45 &amp; 46 VICT. c. 47).</i>	
950,000 0 0	To the Commissioners for the Reduction of the National Debt :— For Loans under the Public Works Loan Act, 1882, s. 6	—
227 5 10	For Loans for repayment of Principal advanced	—
26,517 5 4	To the Irish Land Commission Account :—	
12,872 12 10	For transfers of Advances Repaid under the 16th Section	8 10 2
8,497 1 7	Refund of Unexpended Balance	—
	<i>RELIEF OF DISTRESSED TENANTS (IRELAND) ACT, 1883 (46 &amp; 47 VICT. c. 24), AND POOR RELIEF (IRELAND) ACT, 1886 (49 VICT. c. 17).</i>	
* 30,352 15 0	To the Commissioners for the Reduction of the National Debt :— For Loans to provide for payments to the Commissioners of Public Works, as per contract	—
195 0 0	To the Commissioners of Public Works for repayment of balances of Principal advanced	—
42,446,754 2 8	Carried forward	283,011 2 9

Church Temporalities in Ireland, for the Year ended 31 March 1931 and for the Period  
31 March 1931—continued.

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Total Payments from 76 July 1930 to 31 March 1931.	EXPENDITURE.	Payments, 1 April 1930 to 31 March 1931.
£ s. d.		£ s. d.
32,037,104 15 6	Brought forward - - -	49,415 15 11
	ROYAL UNIVERSITY (IRELAND) ACT, 1881 (44 & 45 Vict. c. 53).	
590,000 0 0	By Royal University of Ireland.—For Amenity - - -	—
	IRISH UNIVERSITIES ACT, 1908 (8 EDWARD VII. c. 38).	
115,000 0 0	By the National University of Ireland for Amenity - - -	10,000 0 0
115,000 0 0	By the Queen's University of Belfast for Amenity - - -	10,000 0 0
	RELIEF OF DISTRESS (IRELAND) ACTS (43 Vict. c. 4, and 45 & 46 Vict. c. 14).	
	By the Commissioners for the Reduction of the National Debt:—	
1,271,300 0 0	For Advances Repaid to them - - -	—
1,130,400 4 5	For Interest on Advances - - -	—
	By the Commissioners of Public Works in Ireland:—	
1,250,932 15 7	For Amount paid to them to be applied in making Advances and Grants - - -	—
	ARRAHS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).	
	By the Commissioners for the Reduction of the National Debt:—	
950,000 0 0	For Loans repaid - - -	—
580,720 10 6	For Interest of Loans - - -	—
	By the Irish Land Commission Account:—	
950,000 0 0	For Amount transferred to provide for Advances - - -	—
	By Tithe Rentcharges repaid:—	
3,702 15 4	For Amount of Tithe Rentcharges repaid in respect of Arrears of Rent remitted in pursuance of the Act (s. 17) - - -	—
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1886 (50 Vict. c. 17).	
	By the Commissioners for the Reduction of the National Debt:—	
30,362 15 0	For Loans repaid - - -	—
5,821 10 2	For Interest of Loans - - -	—
	By the Commissioners of Public Works:—	
30,362 15 0	For sums paid to them to enable them to make Grants towards providing for the Administration of relief for the destitute poor - - -	—
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 Vict. c. 26).	
	By the Commissioners for the Reduction of the National Debt:—	
250,000 0 0	For Loans repaid - - -	—
48,124 6 3	For Interest of Loans - - -	—
	By the Commissioners of Public Works:—	
250,000 0 0	For sums to be applied as a Sea Fisheries Fund - - -	—
	PIERS AND ROADS (IRELAND) ACT, 1886—PIERS AND ROADS COMMISSION—(49 Vict. c. 17).	
	By the Commissioners for the Reduction of the National Debt:—	
20,000 0 0	For Loans repaid - - -	—
3,860 2 8	For Interest of Loans - - -	—
	By the Commissioners of Public Works:—	
20,000 0 0	For sums paid to them on behalf of the Piers and Roads Commission (s. 10) - - -	—
38,651,978 18 5	Carried forward - - -	69,415 15 11

Accounts of the Receipts and Expenditure of the Irish Land Commission, in respect of  
*Dr.* *from 30 July 1889 to*

Total Receipts from 30 July 1889 to 31 March 1891.			RECEIPTS.	Receipts, 1 April 1890 to 31 March 1891.		
£	s.	d.		£	s.	d.
42,416,794	2	5	Brought forward	383,011	2	9
			<i>SIA FINANCIAL (IRELAND) ACT, 1883 (46 &amp; 47 VICT. c. 96).</i>			
			<i>To the Commissioners for the Reduction of the National Debt:—</i>			
259,000	0	0	<i>For Loans to provide for payments to the Commissioners of Public Works, as per contract</i>	—		
			<i>POOR RELIEF (IRELAND) ACT, 1886.—PIERS AND ROADS COMMISSION.—(39 VICT. c. 17).</i>			
			<i>To the Commissioners for the Reduction of the National Debt:—</i>			
26,600	0	0	<i>For Loans to provide for payments to the Commissioners of Public Works, as per contract (s. 11)</i>	—		
121,005	5	0	To Miscellaneous Receipts	69	1	11
			<i>To Property and Income Tax (Act 16 &amp; 17 Vict. c. 51, s. 5):—</i>			
562,655	16	7	Schedules A. and C.	34,089	19	7
2,997	9	8	Schedule E.	—		
295,085	5	5	<i>To Securities Sold:—Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 19 of 54 &amp; 55 Vict. c. 48)</i>	—		
774,314	18	10	<i>Other Sales of Stock</i>	—		
44,475,573	18	6		£. 317,170	4	8

*J. J. Douglas, Accountant.*  
 The Irish Land Commission, }  
 28 July 1891.



Church Temporalities in Ireland, for the Year ended 31 March 1921, and for the Period 31 March 1922—continued.

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Real Payments from 28 July 1920 to 31 March 1921.	EXPENDITURE,†	Payments 1 April 1920 to 31 March 1921.
£ s. d.		£ s. d.
22,651,078 18 5	Brought forward	99,415 15 11
	<i>SEED POTATON SUPPLY ACT, 1890 (54 Vict. c. 1, ss. 3 AND 5).</i>	
16,555 18 7	By Commissioners of Public Works:—	
1,504 3 11	For Interest on Loans to Boards of Guardians	—
	For Abatements on Cash Sales	—
	<i>PURCHASE OF LAND (IRELAND) ACT, 1891 (54 &amp; 55 Vict. c. 48, s. 35).</i>	
835,238 9 3	By Congested Districts Board:—	
82,757 5 11	For Interest	20,625 0 0
	Deduction for Annuities on Advances	—
	<i>IRISH LAND ACT, 1903, s. 72 (2).</i>	
353,854 0 5	By Congested Districts Board:—	
	For Deductions for Annuities on Advances	20,625 0 0
	<i>SEED POTATON SUPPLY ACT, 1895 (58 Vict. c. 2).</i>	
5,499 7 9	By Commissioners of Public Works:—	
225 15 6	For Interest on Loans to Boards of Guardians	—
	Abatements on Cash Sales	—
	<i>SEED POTATON SUPPLY ACT, 1898 (62 Vict. c. 50).</i>	
3,881 1 8	By Commissioners of Public Works:—	
927 4 9	For Interest on Loans to Boards of Guardians	—
	Abatements on Cash Sales	—
301 12 3	By Local Government Board:—	
	Abatements on Cash Sales	—
	<i>AGRICULTURAL AND TECHNICAL EDUCATION (IRELAND) ACT, 1899 (62 &amp; 63 Vict. c. 50, s. 15 (b)).</i>	
1,470,050 0 0	By Department of Agriculture and Technical Instruction for annual sum payable at expiration of 20 years from 1 April 1900	70,000 0 0
32,817 17 10	By Miscellaneous Payments	10 12 8
622,155 19 10	By Property and Income Tax (Act 16 & 17 Vict. c. 54, s. 40) [29]	
2,907 9 3	Schedule A. and C. [70]	40,946 12 11
	Schedule E.	—
594,089 11 4	By Securities purchased:—	
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 Vict. c. 48. Yields "Sales and Redemptions"	—
24,597 2 9	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts	—
1,090,958 10 1	By other purchases of Stock	50,000 0 0
46,107 3 2	By Balance:—	
	On 31 March 1921	46,107 3 2
42,475,578 18 5		317,170 4 3

† References in square brackets [ ] are to sections of Principal Act, and Acts of 1873 and 1891.

## STOCK BALANCES on the 31 March 1921:

	£ s. d.
Guaranteed Land Stock	8,044 9 10
Guaranteed 2½ per cent. Stock	1,074,203 2 1
Guaranteed 8 per cent. Stock	233,982 10 9
War Loan 5 per cent. (1919-47)	435,957 14 6
4 per cent. Funding Loan (1900-90)	250,000 0 0
Registered 5½ per cent. Exchequer Bonds	25,000 0 0
5-15-year Treasury Bonds	50,000 0 0

W. E. Hyde,  
Gerald FitzGerald,  
Frederic S. French, } Irish Land Commission.

I have examined the above account and have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above account is correct.

Malcolm G. Keating,  
Comptroller and Auditor General.

## II.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1).—IN THE YEAR ENDED 31 MARCH 1921.

NATURE OF PROPERTY SOLD OR REDEEMED.			Nominal Capital Value of Charges converted into Annuities, &c.	Purchase Money (Cash Account, pp. 2 & 3)
	£	s. d.	£	s. d.
Title rent-charges - - - - - (Annual rent)	2,113	17 8	—	42,112 12 0
Lands, &c.:				
Perpetuity rents - - - - - (Annual rent)	485	15 2	—	9,964 10 4
Renewable Leaseholds, yearly and other tenures - (Annual rent)	1	0 0	—	20 5 0
Mortgage moneys, landed property - - - - -	—	—	—	7,736 0 0
Mortgage moneys, converted leaseholds - - - - -	—	—	—	1,324 1 6
Title annuities - - - - -	—	—	—	4,271 5 5
Land annuities - - - - -	—	—	—	2,485 16 11
Rights to Mines and Quarries - - - - -	—	—	—	—
TOTAL - - - - - £	—	—	—	67,864 11 2

(2).—FOR THE PERIOD FROM 26 JULY 1869 TO 31 MARCH 1921.

NATURE OF PROPERTY SOLD OR REDEEMED.			PURCHASE MONEY.*
			Cash and Stock (Cash Account, pp. 2 & 3)
	Annual Rent £ s. d.	£ s. d.	£ s. d.
Title rent-charges - - - - -	314,914 1 7	2,273,912 16 8	
Lands, &c.:			
Perpetuity rents - - - - -	93,638 17 9	1,560,471 0 5	
Renewable Leaseholds, yearly and other tenures - - - - -	105,785 6 7	1,253,825 3 6	
Rights to mines and quarries - - - - -	—	3,396 4 6	
Ecclesiastical residences and lands - - - - -	—	694,973 1 10	
Conversion of renewable leaseholds into perpetuities - - - - -	—	137,432 14 0	
Mortgage moneys, landed property - - - - -	—	233,092 19 11	
Mortgage moneys, converted leaseholds - - - - -	—	197,579 0 2	
Title annuities - - - - -	—	1,421,680 17 1	
Land annuities - - - - -	—	383,264 6 10	
TOTAL - - - - - £	—	8,160,144 4 11	

\* Only a portion of the Purchase Money in respect of Annual Rent was received in Cash and Stock, the remainder being repayable by means of redeemable annuities.

† Excludes 1624, Guarantee Deposit retained in estate of E. H. Sikes and allocated as part purchase money of a perpetuity rent.

## III.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31 MARCH 1921.

## TITHES RENT-CHARGE, RENTS, INTEREST, &amp;c.

TITLE OF ACCOUNT	Amount due 1 April 1920.	Rent for Year ended 31 March 1921.	TOTAL.	Remitted within the Year (p. 2).	Remitted or Written off*	Amount due 31 March 1921.
<b>PERMANENT Church Revenue:</b>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Tithe rent-charge - - -	5,758 14 4	55,723 8 9	55,562 2 4	48,706 19 2	243 0 3	7,603 2 11
Lands, perpetuity rents - -	5,904 11 1	15,976 4 2	21,780 15 10	13,085 14 4	-	6,745 1 6
Lands, renewable leaseholds and other tenures - - -	215 2 2	420 2 0	636 4 2	378 19 5	-	257 4 9
Mortgages, landed property, interest - - - - -	942 10 8	5,300 2 2	6,041 12 11	5,031 14 4	-	1,019 18 7
Mortgages, converted lease- holds, interest - - -	389 1 10	1,935 0 6	2,274 2 4	1,804 16 8	-	389 5 2
<b>Terminable Church Revenue:</b>						
Tithe annuities - - -	40 1 4	18,872 17 4	18,912 18 8	18,456 12 10	64 15 2	582 10 8
Land annuities - - -	8,758 19 8	15,321 2 1	19,674 1 9	15,311 14 10	-	4,462 6 11
<b>TOTAL - - - £</b>	<b>16,854 1 2</b>	<b>100,022 16 10</b>	<b>125,861 18 0</b>	<b>104,734 11 3</b>	<b>307 15 5</b>	<b>20,849 11 9</b>
Particulars concerning amount remitted or written off:—						£ s. d.
* Excess charge:—Arising out of the variation of Tithe Rent-charge under Section 3, Tithe Rent-charge Act, 1900 - - - - -						237 7 6
Do. On reduction in Term of Tithe Rent-charge Annuities under Section 1, Tithe Rent-charge Act, 1900 - - - - -						64 15 2
Irrecoverable:—Tithe Rent-charge cancelled - - - - -						5 12 9
						<b>307 15 5</b>

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for tithes, tithe rent-charge, mortgages and other property vested in the Irish Lateral Commissioners, include the whole amounts received or receivable by me during the year ended 31 March 1921.

19 May 1921.

P. J. McElroy,  
Acting Superintendent, Church Property Department.

## IV.—CAPITAL LIABILITIES in respect of ADVANCES, &amp;c.

TO WHOM PAYABLE AND ACT UNDER WHICH ADVANCE WAS OBTAINED, OR LIABILITY CREATED.	Balance Outstanding 1 April 1920.	Paid off in the Year 1920-1921.	Balance Outstanding 31 March 1921.
<b>The Commissioners for the Reduction of the National Debt:—</b>	£	£	£
National School Teachers (Ireland) Act, 1879 (42 & 43 Vict. c. 74).	1,500,000	—	1,500,000
<b>Irish Universities Act, 1908, 8 Edw. VII, c. 38:—</b>			
The National University of Ireland - - - - -	"	—	—
The "Queen's" University of Belfast - - - - -	"	—	—
<b>The Congested Districts Board:—</b>			
Purchase of Land (Ireland) Act, 1891 (54 & 55 Vict. c. 48) -	1,500,000	—	1,500,000
<b>Department of Agriculture and Technical Instruction:—</b>			
Agriculture and Technical Instruction (Ireland) Act, 1899 (62 & 63 Vict. c. 59)	†	—	—
<b>TOTAL - - - - - £</b>	<b>3,000,000</b>	<b>—</b>	<b>3,000,000</b>

\* The liability under the Act 44 & 45 Vict. c. 58, is the form of an Annuity of 20,000*l.*, which was formerly paid to the late Royal University of Ireland, is now payable in equal instalments to those Universities. The capital liability is estimated at 400,000*l.* (see *Parliamentary Paper*, No. 125, 1882).

† The liability under the Act 62 & 63 Vict. c. 60, is in the form of an Annuity of 70,000*l.*

NOTE.—No further liabilities were created in 1920-1921.

## V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880

(43 Vict. c. 4, and 43 &amp; 44 Vict. c. 14).

## ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

Amount advanced	£	s.	d.
<i>Less</i> —From Grants made in 1881–1882	1,280,932	15	7
	15,000	3	—
	1,265,932	12	7
<i>Less</i> —Repayments by Board of Works to 31 March 1920	1,205,480	18	0
Repayments in the Year 1920–1921 (p. 6)	702	7	2
	1,206,182	0	2
<i>Less</i> —Principal written off to 31 March 1920	29,633	4	0
Principal written off in the Year 1920–1921	—	—	—
	29,633	4	0
† BALANCE outstanding against the Commissioners of Public Works on 31 March 1921	€	15,017	8 5

† This balance includes sums amounting to 7,757*l.* 11*s.* 11*d.*, which are regarded as irrecoverable.

## VI.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 &amp; 46 Vict. c. 47).

## ACCOUNT of MONIES advanced under Section 16 of the Act, and repayable to the CHURCH TEMPORALITIES FUND.

Amount advanced	£	s.	d.
	27,010	2	11
<i>Less</i> —Repayments of Principal to 31 March 1920	26,415	16	6
Repayments in the Year 1920–1921 (page 6)	0	8	10
	26,417	5	4
<i>Less</i> —Principal written off	592	17	7
	592	17	7
Balance on 31 March 1921	£	Nil	

## CHURCH TEMPORALITIES (IRELAND).

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

*Collection Statement (page 11).*

1. The arrears on the Collection Rentals, on 31 March 1921, amounted to 20,849*l.* 11*s.*, being 16·5 per cent. of the total sum receivable in the year, as compared with 16,854*l.* 1*s.* 2*d.* or 12·5 per cent., on 31 March 1920.

*Relief of Distress (Ireland) Acts, 1880 (page 12).*

2. The balance outstanding on 31 March 1921 on account of advances made to the Commissioners of Public Works under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 15,017*l.* 8*s.* 5*d.*, of which 7,757*l.* 11*s.* 11*d.* is stated to be regarded as irrecoverable. The arrears on these loans on 31 March 1921 amounted to 5,216*l.* 2*s.* 5*d.* (viz.: Principal 4,984*l.* 13*s.* 8*d.* and Interest 231*l.* 8*s.* 9*d.*).

Exchequer and Audit Department,  
24 October 1921.

M. G. Ramsay,  
Comptroller and Auditor General.

